

## SILVICULTURE SALES TAX EXEMPTION

**Prior Law** \_\_\_\_\_

None.

**New Provisions** \_\_\_\_\_

To ensure that silviculture is not incidentally subject to sales tax as the taxable service of tree trimming and removal, agricultural production is now defined to include production from silvicultural activities, or forestry. Agricultural products now also include the products of silviculture.

A sales tax exemption was added for services provided by forestry consultants and forestry vendors engaged in forestry practices on private or public land

**Section Amended** \_\_\_\_\_

Section 125 of 2013 Iowa Acts Senate File 452 amends section 423.1, subsection 5, Code 2013. Section 128 of Senate File 452 amends section 423.3 by adding new subsection 99, Code 2013.

**Effective Date** \_\_\_\_\_

July 1, 2013.